Amendments To The Claims:

This listing of claims will replace all prior listings of claims in this application.

Listing of Claims:

1. (Currently amended) A plated magnetic film comprising Co and Fe, wherein the plated magnetic film comprises columnar crystals extending in a film thickness direction, wherein a stack of fine crystals <u>having an average crystal particle</u> <u>diameter of 200 Å or less and a body centered cubic (bcc) crystal structure</u> constitutes the columnar crystals, <u>the fine crystals being epitaxially disposed in the stack</u>, and

wherein a plurality of the columnar crystals are provided adjacent to one another in a film surface direction with grain boundaries extending in the film thickness direction and separating the columnar crystals, and wherein a (110) plane of the columnar crystals exhibits a preferred orientation in a direction parallel to a film surface of the plated magnetic film.

- 2. (Canceled)
- 3. (Original) The magnetic film according to Claim 1, wherein a compositional ratio of Fe is 50% to 85% by weight.
- 4. (Original) The magnetic film according to Claim 1, wherein a compositional ratio of Fe is 50% to 81.5% by weight.
- 5. (Original) The magnetic film according to Claim 1, wherein a compositional ratio of the Fe is 60% to 72% by weight.
 - 6. (Canceled)
- 7. (Original) The magnetic film according to Claim 1, wherein a center line average roughness Ra of a film surface of the plated magnetic film is 2.5 nm or less.
- 8. (Currently amended) A thin film magnetic head comprising a lower core layer, an upper core layer and a magnetic pole portion located between the lower core layer and the upper core layer, wherein the magnetic pole portion has a width

dimension in a track-width direction less than that of the lower core layer and the upper core layer,

wherein the magnetic pole portion comprises one of a) a lower magnetic pole layer adjacent the lower core layer, an upper magnetic pole layer adjacent the upper core layer and a gap layer located between the lower magnetic pole layer and the upper magnetic pole layer, or b) an upper magnetic pole layer adjacent the upper core layer and a gap layer located between the upper magnetic pole layer and the lower core layer,

wherein one or both of the upper magnetic pole layer and the lower magnetic pole layer comprises a plated magnetic film comprising Co and Fe, wherein the plated magnetic film further comprises a columnar crystals extending in a film thickness direction, wherein a stack of fine crystals having an average crystal particle diameter of 200 Å or less and a body centered cubic (bcc) crystal structure constitutes the columnar crystals, the fine crystals being epitaxially disposed in the stack,

wherein a plurality of the columnar crystals are provided adjacent to one another in a film surface direction with grain boundaries extending in the film thickness direction and separating the columnar crystals, wherein a (110) plane of the columnar crystals exhibits a preferred orientation in a direction parallel to a film surface of the plated magnetic film, and

wherein a center line average roughness (Ra) of a the film surface of the plated magnetic film is 2.5 nm or less.

9.-11. (Canceled)

- 12. (Previously presented) The plated magnetic film of claim 8, wherein the plated magnetic film comprises an organic acid-plated magnetic film.
- 13. (Previously presented) The plated magnetic film of claim 12, wherein the organic acid comprises malonic acid.
- 14. (Previously presented) The plated magnetic film of claim 12, wherein the organic acid comprises one of oxalic acid, succinic acid, maleic acid, and tartaric acid.

- 15. (Previously presented) The plated magnetic film of claim 8, wherein a portion of the Fe in the plated magnetic film comprises Fe having a +2 oxidation state.
- 16. (Previously presented) The plated magnetic film of claim 8, wherein the plated magnetic film comprises a substantially sulfur-free, electro-plated magnetic film.

17-19. (Canceled)

- 20. (Previously presented) The thin film magnetic head of claim 8, wherein the magnetic pole portion comprises an upper magnetic pole layer adjacent the upper core layer and a gap layer located between the upper magnetic pole layer and the lower core layer, and wherein the gap layer comprises a NiP plated film.
- 21. (Previously presented) The magnetic film according to Claim 1, wherein the plated magnetic film comprises a film having 60% to 90% by weight Fe and a coercive force (He) of no more than about 15 Oe.
- 22. (Previously presented) The magnetic film according to Claim 1, wherein the plated magnetic film comprises a film having 60% to 72% by weight Fe and a coercive force (He) of no more than about 10 Qe.
- 23. (Previously presented) The magnetic film according to Claim 1, wherein the plated magnetic film comprises a film having 60% to 72% by weight Fe and a film stress of no more than about 1000 MPa.
- 24. (Previously presented) The magnetic film according to Claim 1, wherein the plated magnetic film comprises a film having a specific resistance of at least about 20 $\mu\Omega$ -cm.
- 25. (Previously presented) The magnetic film according to Claim 1, wherein the magnetic film has a thickness in the range of from 0.3 to 0.5 μm .